

Annual Report

*of the Municipal Officers
of the Town of*

CARROLL, N. H.

For the Year Ending

DECEMBER 31

1949



**THE DEMOCRAT PRESS
LANCASTER, N. H.**

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Town Officers

MODERATOR

Michael J. Thompson

TOWN CLERK

George E Temple

SELECTMEN

Oscar E. Rines

Sidney O. Hunt

Selden G. Thompson

TOWN TREASURER

George E. Temple

TAX COLLECTOR

Wallace H. Shores

OVERSEER OF THE POOR

Sidney O. Hunt

SUPERVISORS OF THE CHECK LIST

George E. Temple, Jr. - Paul Bourassa - Robert G. Thompson

BOARD OF HEALTH

Elmer O. Brill

CHIEF OF POLICE

Michael Perry

AUDITORS

Leonard O. Burroughs

TOWN OF CARROLL

THE STATE OF NEW HAMPSHIRE TOWN WARRANT

To the inhabitants of the Town of Carroll, in the County of Coos and the State of New Hampshire, qualified to vote in town affairs. You are hereby notified to meet at the Town Hall in said town, on Tuesday, the fourteenth day of March, next, at nine o'clock in the forenoon, to act upon the following subjects:

1. To elect all necessary town officers.
2. To raise and appropriate such sums as may be necessary for—
 - a. Town Officers' salaries
 - b. Town Officers' expenses
 - c. Election and registration expenses
 - d. Expenses Town Hall and other buildings
 - e. Police Department
 - f. Fire Department
 - g. Health Department
 - h. Vital Statistics
 - i. Auto Permits
 - j. Highways and Bridges
 1. Road Maintenance, Summer
 2. Road Maintenance, Winter
 3. General Expenses of Highway Department
 4. Sidewalk Construction and Repairs
 5. Town Road Aid
 6. Extension of water line on Whitefield Road from Lemieux' to Cherry Mountain water line
 - k. Street Lighting
 - l. Libraries
 - m. Town Poor, Old Age Assistance and Aid to Crippled Children
 - n. Advertising
 - o. Memorial Day and other celebrations
 - p. Cemeteries
 - q. Damages and legal expenses
 - r. Payment of temporary loans
 - s. Interest on loans
 - t. Insurance
 - u. Printing of Town Reports
3. To see if the Town will authorize the Selectmen to borrow money by temporary loans in anticipation of taxes.

ANNUAL REPORT

4. To see if the Town will authorize the Board of Selectmen to administer or dispose of any real estate acquired by the Town through collector's deeds or otherwise.

5. To raise and appropriate to the White Mountain Regional Association, for its program of advertising, etc., as a part of the cooperative investment by regional towns, an amount equal to \$.10 per \$1,000 of the assessed valuation for 1950.

6. To see if the Town will vote to raise and appropriate five hundred dollars (\$500) to be spent through the Board of Trade for advertising.

7. To see if the Town will vote to request the State Tax Commission to make a complete reappraisal of the lands and buildings within the town, to equalize valuations in accordance with the law, and to appropriate money for this purpose.

To transact any other business that may lawfully come before said meeting.

Given under our hands and the seal of the Town this 27th day of February, in the year of our Lord one thousand nine hundred and fifty.

OSCAR E. RINES

SIDNEY G. HUNT

SELDEN G. THOMPSON

Board of Selectmen.

TOWN OF CARROLL

BUDGET OF THE TOWN OF CARROLL

Estimates of Revenue for the Ensuing Year, Jan. 1, 1950 to
Dec. 31, 1950 Compared with Actual Revenue of the
Previous Year, Jan. 1, 1949 to Dec. 31, 1949.

| Sources of Revenue | Actual Revenue Previous Year 1949 | Estimated Revenue Ensuing Year 1950 |
|--|--|--|
| From State: | | |
| Interest and Dividend Tax | \$ 310.10 | \$ 310.00 |
| Railroad Tax | 1,364.18 | 1,300.00 |
| Savings Bank Tax | 163.69 | 160.00 |
| Reimbursements a/c State and | | |
| Federal Forest Lands | 755.66 | 1,200.00 |
| For Fighting Forest Fires | 25.77 | |
| National Forest Reserve | 515.81 | 400.00 |
| Bounties | 66.00 | 9.50 |
| From Local Sources Except Taxes: | | |
| Dog Licenses | 90.00 | 100.00 |
| Rent of Town Hall & Other Bldgs. | 150.00 | 150.00 |
| Motor Vehicle Permit Fees | 2,216.98 | 1,600.00 |
| Sale of Town Property | 473.20 | |
| Amount Raised by Issue of Bonds or Notes: | 4,000.00 | |
| From Local Taxes Other Than Property Taxes: | | |
| (a) Poll Taxes—Regular @ \$2 | 358.00 | 400.00 |
| (b) National Bank Stock Taxes | .60 | .60 |
| Total Revenues from all Sources | | |
| Except Property Taxes | \$ 10,489.99 | \$ 5,630.10 |
| Amount to be Raised by Property Taxes | 44,422.91 | 46,835.40 |
| Total Revenue | | \$ 52,465.50 |

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BUDGET OF THE TOWN OF CARROLL

Estimates of Expenditures for the Ensuing Year, Jan. 1, 1950
to Dec. 31, 1950, Compared with Actual Expenditures
of the Previous Year, Jan. 1, 1949 to Dec. 31, 1949

| Purpose of Expenditures | Actual | Estimated |
|---|---------------------------------------|--------------------------------------|
| | Expenditures Previous Year 1949 | Expenditures Ensuing Year 1950 |
| Current Maintenance Expenses: | | |
| General Government: | | |
| Town Officers' Salaries | \$ 1,380.00 | \$ 1,400.00 |
| Town Officers' Expenses | 692.15 | 500.00 |
| Election and Registration Expenses | 179.00 | 600.00 |
| Expenses Town Hall and Other Town Buildings | 561.52 | 750.00 |
| Protection of Persons and Property: | | |
| Police Department | 175.00 | 175.00 |
| Fire Department | 414.96 | 500.00 |
| Bounties | 9.50 | |
| Health: | | |
| Vital Statistics | 11.00 | 10.00 |
| Town Dump and Garbage Removal | 743.39 | 600.00 |
| Highways and Bridges: | | |
| Town Maintenance: Summer | 508.40 | 600.00 |
| Town Maintenance: Winter | 1,196.60 | 1,500.00 |
| Street Lighting | 2,918.00 | 3,000.00 |
| General Expenses of Highway Dept. | 579.86 | 500.00 |
| Town Road Aid—McCann Road | 253.70 | 400.00 |
| Auto Permit Fees: | 140.50 | 140.00 |
| Libraries: | 285.00 | 300.00 |
| Public Welfare: | | |
| Handicapped Children | 202.15 | 240.00 |
| Town Poor | 543.44 | 100.00 |
| Old Age Assistance | 1,297.86 | 1,400.00 |
| Patriotic Purposes: | | |
| Memorial Day and Veterans' Ass'ns | 48.82 | 60.00 |
| Public Service Enterprises: | | |
| Municipally owned Water and Electric Utilities | 700.00 | 1,000.00 |
| Cemeteries | 288.50 | 300.00 |
| Miscellaneous accounts | 166.10 | 120.00 |
| Insurance | 275.31 | 300.00 |

TOWN OF CARROLL

| | | |
|--|--------------|--------------|
| Unclassified: | | |
| Dog Damage | 35.50 | 35.00 |
| Advertising and Regional Ass'ns | 180.46 | 250.00 |
| Damages and Legal Expenses | 630.38 | 200.00 |
| Interest: | | |
| On Temporary Loans | 72.33 | 100.00 |
| On Long Term Notes | 300.00 | 180.00 |
| Highways and Bridges: | | |
| Sidewalk Construction | 483.10 | 500.00 |
| Payment on Principal of Debt: | | |
| Long Term Notes | 4,000.00 | |
| Deficit of Previous Year | 4,000.00 | 1,000.00 |
| Payments to Other Governmental Divisions: | | |
| County Taxes | 8,781.13 | 8,781.13 |
| School Taxes | 23,171.66 | 26,874.37 |
| <hr/> | | |
| Total Expenditures | \$ 55,225.32 | \$ 52,415.50 |

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SCHEDULE OF TOWN PROPERTY

| | |
|--------------------------------|--------------|
| Town Hall, Lands and Buildings | \$ 15,000.00 |
| Furniture and Equipment | 2,000.00 |
| Libraries | 3,000.00 |
| Fire Department | 1,500.00 |
| Highway Equipment | 500.00 |
| Water Supply | 50,000.00 |
| School Lands and Buildings | 50,000.00 |
| School Equipment | 3,000.00 |
| | <hr/> |
| | \$125,000.00 |

VALUATIONS FOR 1949

| | |
|---------------------------------------|----------------|
| Lands and Buildings | \$1,332,886.00 |
| Growing Wood and Timber | 10,514.00 |
| Electric Poles, Wires and Fixtures | 34,000.00 |
| Horses (22) | 2,250.00 |
| Cows (54) | 6,725.00 |
| Wood, Lumber | 5,000.00 |
| Gasoline Pumps (38) | 3,980.00 |
| Stock in Trade | 4,000.00 |
| | <hr/> |
| | \$1,399,355.00 |
| Less Soldiers' Exemptions | 19,200.00 |
| | <hr/> |
| | \$1,380,155.00 |
| Tax Rate \$3.45 on \$100.00 Valuation | |
| Property Tax | \$ 47,615.35 |
| Poll Tax | 396.00 |
| National Bank Stock Tax | .60 |
| | <hr/> |
| Net Amount to be raised by Taxation | \$ 48,011.95 |

TOWN OF CARROLL

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

| | |
|--------------------------------------|-------------|
| Town Officers' Salaries | \$ 1,500.00 |
| Town Officers' Expenses | 500.00 |
| Election and Registration Expenses | 200.00 |
| Town Hall | 750.00 |
| Police Department | 175.00 |
| Fire Department | 1,000.00 |
| Health Department | 600.00 |
| Vital Statistics | 10.00 |
| Town Road Aid | 65.70 |
| Town Road Maintenance | 2,250.00 |
| Auto Permit Fees | 110.00 |
| Street Lighting | 3,000.00 |
| General Expenses Highway Dept. | 400.00 |
| Sidewalk Construction | 500.00 |
| Libraries | 300.00 |
| Old Age Assistance | 1,500.00 |
| Memorial Day and Honor Roll | 300.00 |
| Insurance | 250.00 |
| Water Utilities | 1,100.00 |
| Cemeteries | 300.00 |
| Damages and Legal Expense | 200.00 |
| Advertising and Regional Ass'n | 282.10 |
| Interest | 350.00 |
| Payment on Debt | 1,000.00 |
| County Tax | 8,781.13 |
| School Tax | 26,874.37 |
| <hr/> | |
| Total Town and School Appropriations | \$52,298.30 |

Less: Estimated Revenues & Credits:

| | |
|-------------------------------------|-------------|
| Interest and Dividend Tax | \$ 310.00 |
| Railroad Tax | 1,300.00 |
| Savings Bank Tax | 200.00 |
| Reimbursement a/c Federal Lands | 1,200.00 |
| Rent Town Property | 150.00 |
| Motor Vehicle Permit Fees | 1,300.00 |
| <hr/> | |
| | 4,460.00 |
| Total Revenue and Credits | \$47,838.30 |
| Plus Overlay | 173.65 |
| <hr/> | |
| Net Amount to be raised by Taxation | \$48,011.95 |

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| | | |
|---------------------|----------|--------|
| Less—Poll Taxes | \$396.00 | |
| National Bank Taxes | .60 | |
| | <hr/> | 396.60 |

| | |
|---|-------------|
| Property Taxes on which Tax Rate is figured | \$47,615.35 |
|---|-------------|

STATEMENT OF 1948 TAXES

| | |
|---------------------------------------|-----------|
| Bal. Uncollected Taxes, Dec. 31, 1948 | \$ 337.02 |
|---------------------------------------|-----------|

Collected:

| | | |
|----------|-----------|-----------|
| Property | \$ 329.02 | |
| Polls | 8.00 | |
| Interest | 3.20 | |
| | <hr/> | \$ 340.22 |

Respectfully submitted,
O. L. LEDOUX, Tax Collector

STATEMENT OF 1949 TAXES

December 31, 1949

1949 Warrant:

| | | |
|-------------------|-------------|-------------|
| Property Taxes | \$47,615.35 | |
| Poll Taxes | 396.00 | |
| National Bank Tax | .60 | |
| | <hr/> | \$48,011.95 |

Added Taxes:

| | | |
|------------|-------|-------------|
| Poll Taxes | 24.00 | |
| | <hr/> | \$48,035.95 |

| | |
|-------|-------------|
| Total | \$48,035.95 |
|-------|-------------|

Collected:

| | | |
|-------------------|-------------|-------------|
| Property Taxes | \$44,422.91 | |
| Poll Taxes | 358.00 | |
| National Bank Tax | .60 | |
| Abatements: | | |
| Property | 17.25 | |
| Polls | 10.00 | |
| | <hr/> | \$44,808.76 |

| | |
|--------------------------------------|-------------|
| Bal. Uncollected Taxes Dec. 31, 1949 | \$ 3,227.19 |
|--------------------------------------|-------------|

Respectfully submitted,
W. H. SHORES, Tax Collector

SEE PAGES 32 & 33 FOR EXHIBIT A,
COMPARATIVE BALANCE SHEETS IN STATE AUDIT

TOWN OF CARROLL

TREASURER'S REPORT

Receipts

| | |
|---|-------------|
| Balance on hand Jan. 1. 1949 | \$10,837.82 |
| Whitefield Savings Bank and Trust Co. | 4,000.00 |
| Ovila L. Ledoux, Collector 1948 Taxes | 337.02 |
| Ovila L. Ledoux, Collector Interest | 3.20 |
| W. H. Shores, Collector 1949 Taxes | 44,781.51 |
| Town Clerk, Dog Licenses | 90.00 |
| Town Clerk, Motor Vehicle Permits | 2,216.98 |
| Constance McCauley, Rent on Post Office | 150.00 |
| State Treasurer: | |
| Forest Reserve Fund | 515.81 |
| Reimbursement State and Federal Land | 755.66 |
| Savings Bank Tax | 163.69 |
| Railroad Tax | 1,364.18 |
| Interest Dividend Tax | 310.10 |
| State Forestry Refund | 7.25 |
| State Forest Department | 18.72 |
| Bounties | 66.00 |
| Whitefield Water Works | 473.29 |
| | <hr/> |
| | \$66,091.23 |
| Orders Drawn by Selectmen | 55,225.32 |
| | <hr/> |
| Balance in Treasury, Dec. 31, 1949 | \$10,865.91 |

Respectfully submitted,

GEORGE E. TEMPLE

Treasurer

Payments

| | |
|---|-------------|
| Town Officers' Salaries | \$ 1,380.00 |
| Town Officers' Expenses | 692.15 |
| Election and Registration Expenses | 179.00 |
| Expenses Town Hall and Other Town Buildings | 561.52 |
| Police Department | 175.00 |
| Fire Department | 414.96 |
| Moth Extermination—Bounties | 9.50 |
| Health Department—Town Dump | 743.39 |
| Vital Statistics | 11.00 |
| Auto Fees | 140.50 |
| Town Maintenance: Summer | 508.40 |
| Town Maintenance: Winter | 1,196.60 |
| Street Lighting | 2,918.00 |
| General Expenses of Highway Department | 579.86 |

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| | |
|--|-------------|
| Town Road Aid—McCann Road | 253.70 |
| Libraries | 285.00 |
| Public Welfare—Handicapped Children | 202.15 |
| Town Poor | 543.44 |
| Old Age Assistance | 1,297.86 |
| Memorial Day and Veterans' Associations | 48.82 |
| Municipally Owned Water and Electric Utilities | 700.00 |
| Cemeteries | 288.50 |
| Miscellaneous Accounts | 166.10 |
| Insurance | 275.31 |
| Dog Damage | 35.50 |
| Legal Expenses | 630.38 |
| Advertising and Regional Associations | 180.46 |
| Interest on Temporary Loans | 72.33 |
| Interest on Long Term Notes | 300.00 |
| Sidewalk Construction | 483.10 |
| Payment on Long Term Notes | 4,000.00 |
| Deficit of Previous Year | 4,000.00 |
| County Tax | 8,781.13 |
| School Tax | 23,171.66 |
| | <hr/> |
| Total Payments | \$55,225.32 |

TOWN OFFICERS' SALARIES

| | |
|--|-------------|
| Ovila Ledoux, 1948 Tax Collector | \$ 50.00 |
| Paul Lemieux, Auditor | 20.00 |
| Austin Rines, Auditor | 20.00 |
| S. G. Thompson, Selectman | 400.00 |
| O. E. Rines, Selectman | 200.00 |
| S. O. Hunt, Selectman | 200.00 |
| W. H. Shores, Part Salary, Tax Collector | 200.00 |
| George E. Temple, Clerk and Treasurer | 250.00 |
| S. O. Hunt, Overseer of Poor | 20.00 |
| E. O. Brill, Health Officer | 20.00 |
| | <hr/> |
| | \$ 1,380.00 |

TOWN OF CARROLL

TOWN OFFICERS' EXPENSES

| | |
|---|-----------------|
| D. L. Garrison, Auto Guide | \$ 9.50 |
| Brown & Saltmarch, Inc., Supplies | 31.90 |
| Arlene Lemeieux, Typing | 45.00 |
| Bethlehem Press, Tax Bills | 20.75 |
| Dorothy Temple, Typing | 10.00 |
| S. G. Thompson, Supplies, Postage, Time | 250.00 |
| O. E. Rines, Auto, Time, Costs, Tel. | 200.00 |
| S. O. Hunt, General Expenses | 55.00 |
| G. E. Temple, Postage, Telephone | 45.00 |
| W. H. Shores, Postage and Stationery | 25.00 |
| | <hr/> \$ 692.15 |

ELECTION AND REGISTRATION

March Meeting

| | |
|--|-----------------|
| George E. Temple, Jr., Supervisor | \$ 30.00 |
| Paul Bourassa, Supervisor | 30.00 |
| Paul Lemieux, Supervisor | 30.00 |
| Raymond Monahan, Police | 10.00 |
| M. J. Thompson, Moderator | 15.00 |
| Ovila Ledoux, Ballot Clerk | 10.00 |
| William Wright, Ballot Clerk | 10.00 |
| Nolan Lee, Ballot Clerk | 10.00 |
| Martin C. Monahan, Ballot Clerk | 10.00 |
| E. L. Proctor, Printing Ballots, 48-49 | 24.00 |
| | <hr/> \$ 179.00 |

MISCELLANEOUS

| | |
|---|-----------------|
| Jan. 16 J. A. Ferguson, M. D., McGuire | \$ 15.00 |
| W. D. Monahan, M. D., McGuire | 10.00 |
| J.A. Ferguson, M. D., Mrs. Bragg—Injury | 3.00 |
| Feb. Whitefield Svgs. Bank & Trust Co. | |
| Cemetery Trust Fund Dep. Box | 3.60 |
| Mar. Bisbee Press—Town Reports | 110.00 |
| Apr. Thelma M. Murphy, Register | |
| Listing Deed Transfers | 10.26 |
| May W. B. McCauley, Surveying Pulpwood | 10.00 |
| June Helen McLain, Refund Auto Permit | 2.73 |
| Dec. W. B. McCauley, Feeding Tramps | 1.51 |
| | <hr/> \$ 166.10 |

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POLICE DEPARTMENT

| | |
|----------------------|-----------|
| Michael Perry, Chief | \$ 175.00 |
|----------------------|-----------|

TOWN HALL

| | |
|--|-----------|
| Constance McCauley, Balance 1948 Caretaker | \$ 120.00 |
| L. O. Burroughs, Boiler | 24.50 |
| J. H. Liberty, Wood | 10.00 |
| Newton Oil Co., 300 gal. fuel oil | 41.70 |
| R. McCulloch, Oil for P. O. | 48.28 |
| Margaret Rines, Cleaning | 20.00 |
| Littleton Gas Co., Temporary Heat Machine | 29.50 |
| W. B. McCauley, Electric Lamps | 1.62 |
| S. O. Hunt, Labor | 20.00 |
| L. O. Burroughs, Labor and Material | 43.46 |
| R. B. McCulloch, Oil for P. O. | 51.31 |
| W. B. McCauley, Supplies | 5.24 |
| R. B. McCulloch, Oil for P. O. | 5.58 |
| R. B. Thompson, Labor | 10.00 |
| The Astle Co., Material | 44.42 |
| S. O. Hunt, Labor | 10.00 |
| The Astle Co., Material | 10.60 |
| R. B. McCulloch, Oil for P. O. | 27.59 |
| J. H. Liberty, Wood | 3.00 |
| J. H. Liberty, Draining Water System | 7.00 |
| Public Service Co., Lights | 27.72 |
| | \$ 561.52 |

FIRE DEPARTMENT

| | |
|--|----------|
| Jan. 6 Ovila Ledoux | \$ 14.50 |
| Apr. 14 S. O. Hunt, Fire Wardens' meeting, New Tool Box | 49.44 |
| Apr. 20 M. T. Connary, Repairs, Pump | 3.50 |
| May 26 Hans Gowa, Repairs, Auto and Time | 100.45 |
| July 22 C. J. Ricardi, Pay Roll, Fabyan Fire | 53.00 |
| Aug. 20 R. G. Peterson, Liability, Fire Truck | 43.87 |
| Dec. 6 Jordan's Service Station, Gas for Fire Truck | 6.35 |
| Dec. 6 C. J. Ricardi, Pay Roll, Roberts' Fire | 16.00 |
| Dec. 6 C. J. Ricardi, Pay Roll, Powell Fire | 27.00 |
| Dec. 6 C. J. Ricardi, Pay Roll, Bailey Fire | 18.00 |
| Dec. 6 C. J. Ricardi, Material, Fire House | 26.50 |
| Dec. 6 S. G. Thompson, Material, Fire Truck | 10.00 |
| Dec. 6 Fire Protection Co., pump repairs | 2.75 |
| Dec. 14 C. J. Ricardi, Labor Pay Roll | 40.00 |

TOWN OF CARROLL

| | |
|-------------------------------------|-----------------|
| Dec. 14 C. J. Ricardi, Kerosene Oil | 3.60 |
| | <hr/> \$ 414.96 |

TOWN DUMP

| | |
|--|-----------------|
| C. J. Lennon, Rent of Land | \$ 100.00 |
| A. B. Kennison, Bulldozer | 25.00 |
| C. J. Lennon, Labor, Material, Hose, Tools, Kerosene, Oil, and Gasoline | 618.39 |
| | <hr/> \$ 743.39 |

SPECIAL FIREMAN'S FUND

| | |
|--|-----------------|
| Balance in Whitefield Bank, Sept. 1, 1949 | \$ 797.14 |
| Sept. 2 The Astle Co., bolts, nuts, etc. | \$ 7.04 |
| Sept. 2 Fournier's Store, Plywood | 16.00 |
| Sept. 2 Boulder Cabins, Gasoline | 6.12 |
| Sept. 2 Jordan's Service Sta., spark plugs, Grease, etc. | 7.59 |
| Sept. 2 Burrough's Garage, gas for cutting, bolts, etc. | 8.25 |
| Sept. 3 Franconia Welding Co., welding | 10.00 |
| Sept. 10 Charles Lennon, Truck | 300.00 |
| Oct. 2 Bank, Service charge | .15 |
| Oct. 28 Burrough's Garage, Labor, parts, inspection | 39.40 |
| Oct. 28 Esso Standard Oil Co., Tank | 30.00 |
| Oct. 28 Jordan's Service Sta., gasoline battery, cables, etc. | 16.17 |
| Oct. 28 Connary's Socony Sta., Pump Repairs and Parts | 23.50 |
| Oct. 28 Charles Ricardi, Supplies | 9.95 |
| | <hr/> \$ 474.17 |

Jan. 1, 1950, Bal. in Whitefield Bank \$ 322.97

Respectfully submitted,

MICHAEL J. THOMPSON, Treas.

BOUNTIES

| | |
|------------------------------------|---------------|
| Jan. 4 Albert Stagman, 6 hedgehogs | \$ 3.00 |
| Jan. 22 V. Evans, 1 hedgehog | .50 |
| May 5 L. Morneau, 2 hedgehogs | 1.00 |
| Sept. 19 Albert Nelson, 1 bear | 5.00 |
| | <hr/> \$ 9.50 |

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DAMAGE BY DOGS

| | |
|--------------------------|----------|
| Arthur Glines, Collector | \$ 25.00 |
| George E. Temple, Fees | 10.50 |

\$ 35.50

VITAL STATISTICS

| | |
|------------------------|----------|
| George E. Temple, Fees | \$ 11.00 |
|------------------------|----------|

AUTO FEES

| | |
|------------------|-----------|
| George E. Temple | \$ 140.50 |
|------------------|-----------|

TOWN ROADS—SUMMER

| | |
|------------------------------|-----------|
| C. J. Lennon, Agent Payrolls | \$ 508.40 |
|------------------------------|-----------|

TOWN ROADS—WINTER

| | |
|--|-----------|
| C. J. Lennon, Agent, Plowing Roads, Payrolls | \$ 870.10 |
| Bretton Woods Co., Plowing Roads | 326.50 |

\$ 1,196.60

TOWN ROAD AID

McCann Road:

| | |
|--------------------------------------|----------|
| June To State | \$ 65.70 |
| Aug. 31 C. J. Lennon, Agent, Payroll | 188.00 |

\$ 253.70

| | |
|--------------------------------|---------|
| Jan. 4 Balance State Treasurer | \$ 5.49 |
| Apr. 29 State Apportionment | 262.80 |

\$ 268.29

| | |
|-------------------------|-------|
| June Town Appropriation | 65.70 |
|-------------------------|-------|

| | |
|-----------------------|-----------|
| Total Appropriations | \$ 333.99 |
| Expenditures by State | 329.10 |

| | |
|---------------------------------------|---------|
| Balance State Treasury, Dec. 31, 1949 | \$ 4.89 |
|---------------------------------------|---------|

INSURANCE

| | |
|--|----------|
| Apr. G. M. Stevens & Son Co., Employees' Liab. | \$ 78.45 |
| May H. Paul LaMere, Officers' Bonds | 75.00 |
| G. M. Stevens & Son Co. Employees' Liab. | 57.42 |
| Oct. S. A. Burns Ins. Agency, Town Hall | 57.34 |
| Nov. G. M. Stevens & Son Co., | 7.10 |

\$ 275.31

TOWN OF CARROLL

STREET LIGHTING

Public Service Co. of N. H.

| | |
|-----------|-----------|
| January | \$ 220.78 |
| February | 220.78 |
| March | 220.78 |
| April | 220.78 |
| May | 220.78 |
| June | 220.78 |
| July | 269.96 |
| August | 279.91 |
| September | 300.16 |
| October | 301.64 |
| November | 219.17 |
| December | 222.48 |

\$ 2,918.00

GENERAL EXPENSES HIGHWAY DEPARTMENT

| | |
|---|----------|
| Jan. Bretton Woods, Repairs to Plow | \$ 50.00 |
| Jan. C. J. Lennon, Agent Repairs to Plow | 24.79 |
| Feb. C. J. Lennon, Agent, Repairs to Plow | 7.75 |
| Feb. Bretton Woods Co., Chain Hoist, Plow | 28.00 |
| Mar. Temple Mfg. Co., Repairs to Plow | 3.75 |
| May C. J. Lennon, Tools | 9.10 |
| May C. J. Lennon, Snow Plow Repairs | 19.20 |
| June State of N. H., Chloride | 16.28 |
| June C. J. Lennon, Paint, Snow Plow Parts | 22.61 |
| Oct. C. J. Lennon, Winter Sand | 98.60 |
| Oct. State of N. H., 100 gal. Tar | 18.90 |
| Oct. Thompson Mfg. Co., Steel for Plow | 28.68 |
| Oct. Frank Smith Co., Wire | 9.70 |
| Oct. State of N. H., 1 1-4 Tons Salt | 27.18 |
| Nov. Temple Mfg. Co., Snow Plow Repairs | 100.27 |
| Nov. C. J. Lennon, Snow Material | 25.30 |
| Dec. Adams Garage, B. W. Plow | 7.69 |
| Dec. M. J. Thompson, Gravel | 24.75 |
| Dec. Ray Road Equipment, Blades & Shoes, Snow Plow | 40.23 |
| Dec. Temple Mfg. Co., Snow Plow Repairs | 17.08 |

\$ 579.86

ANNUAL REPORT

LIBRARY TRUSTEES' REPORT

| | |
|--|-----------------|
| Balance in Bank Jan. 1, 1949 | \$ 43.99 |
| Received from Town | 125.00 |
| | <hr/> \$ 168.99 |
| Paid for Books and Magazines | 83.63 |
| | <hr/> |
| Balance in Bank Dec. 31, 1949 | \$ 85.36 |
| JENNIE B. SHORES, Treasurer Trustees. | |

LIBRARIES

| | |
|-----------------------------------|-----------|
| Jennie Shores, Treasurer Trustees | \$ 125.00 |
| Hadlock's, Insurance on Books | 25.00 |
| Mary McGee, Librarian | 135.00 |
| | <hr/> |
| | \$ 285.00 |

OLD AGE ASSISTANCE

| | |
|--|-------------------|
| 12 Months 1949 | \$ 1,297.86 |
| Public Welfare Aid: | |
| Niola Pridham, 40 weeks board for Fred Bailey | \$ 200.00 |
| F. B. Walker, M. D., Fred Bailey | 1.50 |
| A. J. Healey, Druggist, Fred Bailey | .65 |
| | <hr/> \$ 202.15 |
| | <hr/> \$ 1,500.01 |

TOWN POOR

| | |
|--|-----------|
| H. R. Bean, M. D., Mrs. Fred Burke | \$ 42.00 |
| Morrison Hospital, Mrs. Fred Burke | 232.44 |
| The Astle Co., Funeral Expenses, Mrs. Fred Burke | 215.00 |
| B. R. Provost, M. D., Mrs. Fred Burke | 54.00 |
| | <hr/> |
| This account is secured | \$ 543.44 |

MEMORIAL DAY

| | |
|-------------------|----------|
| Chesley's, Flags | \$ 8.25 |
| Porfido's Wreaths | 40.57 |
| | <hr/> |
| | \$ 48.82 |

TOWN OF CARROLL

ADVERTISING

| | |
|-------------------------------|-----------|
| C. J. Lennon, Signs | \$ 40.80 |
| White Mts. Region Association | 132.10 |
| Currier, Advertising | 7.56 |
| | <hr/> |
| | \$ 180.46 |

TOWN WATER WORKS

| | |
|---------------------------------|-----------|
| May 5 F. E. Staples, Treasurer | \$ 400.00 |
| June 9 F. E. Staples, Treasurer | 300.00 |
| | <hr/> |
| | \$ 700.00 |

CEMETERIES

| | |
|---|-----------|
| Sept. 24 J. H. Doucette: | |
| Catholic Cemetery | \$ 82.00 |
| Rosebrook Cemetery | 20 00 |
| Fabyan Cemetery | 10.00 |
| Sharpening Lawn Mower | 3.00 |
| | <hr/> |
| | \$ 115 00 |
| Dec. 30 George E. Temple, Town Cemetery | 173.50 |
| | <hr/> |
| Total | \$ 288.50 |

LEGAL EXPENSES

| | |
|---|-----------|
| Sept. 9 Hinkley & Hinkley, 1948 Account | \$ 46.38 |
| Hinkley & Hinkley, 1949 Account | 575.00 |
| Dec. 27 E. M. Bowker, Warrants | 9.00 |
| | <hr/> |
| | \$ 630.38 |

SIDEWALKS

| | |
|-----------------------------|-----------|
| Apr. 30 C. J. Lennon, Agent | \$ 70.40 |
| June 4 C. J. Lennon, Agent | 174.40 |
| June 11 C. J. Lennon, Agent | 210.30 |
| July 16 C. J. Lennon, Agent | 13.60 |
| July 23 C. J. Lennon, Agent | 14.40 |
| | <hr/> |
| | \$ 483.10 |

INTEREST

| | |
|-------------------------------------|-----------|
| Whitefield Savings Bank & Trust Co. | |
| June 24 Interest | \$ 75.00 |
| Dec. 27 Interest | 297.33 |
| | <hr/> |
| | \$ 372.33 |

ANNUAL REPORT

NOTES

| | |
|--|-------------|
| Dec. 27 Whitefield Savings Bank & Trust Co., Temporary Loan | \$ 4,000 00 |
| Dec. 27 Time Loan | 4,000.00 |

| | |
|-------|-------------|
| Total | \$ 8,000.00 |
|-------|-------------|

COUNTY TAX

| | |
|---------------------------------------|-------------|
| Oct. 24 J. Arthur Sullivan, Treasurer | \$ 8,781.13 |
|---------------------------------------|-------------|

SCHOOL MONIES

1949

| | |
|---|-------------|
| Jan. 21 Arlene Lemieux, Treas. | \$ 4,000.00 |
| Mar. 31 Arlene Lemieux, Treas. | 2,000.00 |
| May 12 Arlene Lemieux, Treas. Bal. 1948 Appr. | 2,114.78 |
| May 12 Arlene Lemieux, Treas. Dog Tax, 1948 | 56.88 |

| | |
|-------|-------------|
| Total | \$ 8,171.66 |
|-------|-------------|

1949 Appropriation

| | |
|----------------------------------|----------|
| July 6 Arlene Lemieux, Treas. | 500.00 |
| July 26 Arlene Lemieux, Treas. | 500.00 |
| Aug. 26 Arlene Lemieux, Treas. | 1,000.00 |
| Sept. 9 Arlene Lemieux, Treas. | 2,000.00 |
| Oct. 7 Arlene Lemieux, Treas. | 4,000.00 |
| Nov. 4 Mary R. Jellison, Treas. | 1,000.00 |
| Nov. 14 Mary R. Jellison, Treas. | 2,000.00 |
| Dec. 8 Mary R. Jellison, Treas. | 4,000.00 |

| | |
|-------|-------------|
| Total | \$23,171.66 |
|-------|-------------|

| | |
|-----------------------|-------------|
| 1949 School Warrant | \$26,874.37 |
| Town Treasurer checks | 15,000 00 |

| | |
|---|-------------|
| Bal. Due School District, Dec. 31, 1949 | \$11,874.37 |
|---|-------------|

TOWN OF CARROLL

WATER COMMISSIONERS' REPORT TREASURER'S REPORT

Receipts for 1949

| | |
|---|-------------------|
| Eal. on Hand from Dec. 31, 1948 | \$ 351.48 |
| Back Rent from 1948 | 143.10 |
| Rent for 1949 | 1,889.55 |
| Received from Town for water line extensions | 700.00 |
| Total | <hr/> \$ 3,084.13 |

Payments 1949

| | |
|-----------------------|----------------|
| Material and Supplies | \$ 193.11 |
| Officers' Bonds | 20.00 |
| Officers' Salaries | 195.00 |
| Labor | 1,523.58 |
| Bank Service Charge | 3.84 |
| Total | <hr/> 1,935.53 |

Balance on Hand Dec. 31, 1949 \$ 1,148.60

Respectfully submitted,

F. E. STAPLES, Treasurer

WATER COMMISSIONERS' REPORT

Receipts to Dec. 31, 1949

| | |
|---------------------|----------|
| Asker, John | \$ 20.45 |
| Barron, H. B. | 6.75 |
| Bishop, J. E. | 19.10 |
| Bonnell, Flora | 6.30 |
| Bourassa, Arthur | 6.05 |
| Brill, Elmer | 6.75 |
| Broomfield, Chester | 38.20 |
| Burroughs, Gordon | 8.30 |
| Burroughs, Irving | 4.05 |
| Burroughs, L. O. | 11.45 |
| Buswell, Fred | 6.30 |
| Cabins, Y. D. | 56.90 |
| Clark, Russell | 25.85 |
| Cotton, Ruth | 5.85 |
| DeBruyn, Joseph | 20.00 |
| Doucette, Joseph | 6.75 |
| Dubey, E. J. | 74.65 |

ANNUAL REPORT

| | |
|--------------------------|-------|
| Evans, J. Arthur | 6.50 |
| Fahey, Elsie | 4.95 |
| Fahey, Patrick | 6.30 |
| Fahey, Raymond | 15.05 |
| Fahey, William | 7.20 |
| Fahey, William, Garage | 4.05 |
| Fish and Game Department | 16.15 |
| Forrest, Joseph | 8.33 |
| Frevert, Warren | 23.00 |
| Gately, Bernard | 14.35 |
| Glines, Archie | 6.30 |
| Glines, Mrs. Murray | 6.30 |
| Greenacre, John | 6.30 |
| Gurdy, C. W. | 7.40 |
| Hancock, Frank | 14.80 |
| Heinser, A. W. | 8.30 |
| Hewitt, Everett | 20.00 |
| Hitchcock, Buel | 7.85 |
| Houghton, Arthur | 36.90 |
| Houghton, Ethel | 4.05 |
| Houghton, John | 47.95 |
| Houghton, Joseph | 9.65 |
| Houghton, Quincy | 6.30 |
| Howe, George | 16.20 |
| Hunt, Manson | 6.75 |
| Hunt, Sidney | 6.30 |
| Isner, Mabel | 6.30 |
| Jeffers, William | 8.75 |
| Jellison, R. C. | 28.50 |
| Jennings, Ralph | 52.85 |
| Jordan, Bradley | 15.50 |
| Kasamias, Panayis | 7.65 |
| Kelly, James | 12.65 |
| Kelly, John | 8.75 |
| King Cottage | 16.70 |
| Ledoux, Ovila | 9.00 |
| Lemieux, Ida | 22.75 |
| Lemieux, Paul | 8.75 |
| Lenox, Donald | 6.05 |
| Liberty, Joseph | 6.75 |
| Lytle, George | 6.30 |
| MacCauley, Winifred | 10.10 |

TOWN OF CARROLL

| | |
|------------------------------|--------|
| Mahoney, A. L. | 6.30 |
| Mansfield, Lillian | 6.30 |
| McCann, William | 8.60 |
| McCluskey, Bernard | 20.00 |
| McGee, Edward | 58.90 |
| McGee, Hazel | 6.30 |
| McGee, John | 6.75 |
| McGee, William T. | 13.95 |
| McKenna, Phillip | 53.50 |
| Miglierini, George | 9.65 |
| Miriello, Donald | 7.20 |
| Monahan, Edward | 4.95 |
| Monahan, Frank | 6.75 |
| Monahan, Leo | 24.30 |
| Monahan, Martin C. | 37.10 |
| Monahan, Parnell | 3.60 |
| Monahan, Thomas | 8.30 |
| Mountain, Thomas | 6.30 |
| Newton, Charles | 13.25 |
| Perry, Eli | 8.30 |
| Pierce, William | 8.30 |
| Powell, William | 6.75 |
| Radasch, Mary | 5.85 |
| Rohde, Harry | 27.65 |
| Ricardi, Charles | 29.20 |
| Rines, Austin | 16.85 |
| Rines, Oscar | 27.05 |
| Roberts, William | 5.40 |
| Salzman, L. J. | 8.75 |
| Seymour, J. A. | 25.15 |
| Shores, Wallace | 36.40 |
| Southland, Maude | 22.00 |
| Speece, Glenn | 4.95 |
| Staples, Fred, Sr. | 6.30 |
| Straw, Clayton | 11.90 |
| Temple, George, Sr. | 16.40 |
| Temple, George, Jr. | 5.40 |
| The Maples Hotel | 39.15 |
| Thompson, Michael | 9.65 |
| Thompson, Selden | 10.55 |
| Twin Mountain House | 283.25 |
| U. S. Forest Service Station | 6.75 |
| Verge, Frank | 4.05 |

ANNUAL REPORT

| | |
|-------------------|-------------|
| Wladich, Martin | 7.65 |
| Woods, Josie | 3.60 |
| Woodward, E. M. | 43.85 |
| Wright, William | 9.65 |
| Wynn, Hilda | 14.60 |
| Young, Clayton | 6.30 |
| Zane, Marian | 3.60 |
| Total Water Rents | <hr/> |
| 1949 Collected | \$ 1,889.55 |
| 1948 Collected | 143.10 |
| | <hr/> |
| | \$ 2,032.65 |

UNPAID WATER RENTS

| | |
|------------------------|-----------|
| Beaulieu, Roland | \$ 11.75 |
| Gitelman, William | 86.15 |
| Gowa, Hans | 16.40 |
| King, Evelyn | 4.05 |
| Lievendag, Edward | 10.75 |
| Nevins, Julia | 6.30 |
| Portonova, Vincenzo | 12.35 |
| Temple, Milo (2 years) | 12.60 |
| | <hr/> |
| Total | \$ 160.35 |

Respectfully submitted,
LEO T. MONAHAN, Collector

WATER COMMISSIONERS' REPORT

(a) Materials and Supplies

| | |
|-------------------------------------|-----------|
| Whitefield Savings Bank & Trust Co. | |
| Service | \$ 3.84 |
| H. P. Lamere, Bonds | 20.00 |
| Lancaster Fire Precinct | 12.15 |
| J. J. Morin Co. | 109.40 |
| Astle Co. | 15.40 |
| Fred Staples, Sr. | 21.00 |
| W. L. Blake | 1.39 |
| L. O. Burroughs | 13.77 |
| Perkins Garage | 20.00 |
| | <hr/> |
| | \$ 216.95 |

(b) Officers' Salaries

| | |
|-------------------|----------|
| Houghton, John L. | \$ 15.00 |
| Liberty, Joseph | 15.00 |
| Fahey, Raymond | 55.00 |

TOWN OF CARROLL

| | | |
|------------------|-------|-----------|
| Monahan, Leo T. | 55.00 | |
| Staples, Fred E. | 55.00 | |
| | <hr/> | \$ 195.00 |

(c) Labor

| | | |
|------------------------------------|-----------|------------|
| Fahey, Raymond (labor & supplies) | \$ 398.58 | |
| Glines, Wendell | 8.00 | |
| Houghton, John | 62.14 | |
| Lee, Nolan | 87.00 | |
| Lemieux, Paul | 131.00 | |
| Liberty, Joseph (labor & supplies) | 514.10 | |
| McGee, John | 66.00 | |
| Monahan, Leo | 104.76 | |
| Monahan, Raymond | 34.09 | |
| Powell, William | 104.00 | |
| Roberts, William | 4.00 | |
| Wright, William | 10.00 | |
| | <hr/> | \$1,523.58 |

Grand Total (a-b-c) \$1,935.53

Breakdown on cost of Water Extensions 1949

Fahey Line:

Labor and Material \$ 361.72

School Line:

Labor and Material 367.40

\$ 729.12

Received From Town 700.00

Paid by Water Department \$ 29.12

Materials Received from the Town

Fahey Line:

- 100 ft. 1½ in. Hard Copper Tubing
- 1 1½ in. x 1½ in. Male Adapter
- 1 1½ in. x 1 in. Reducer, Brass
- 4 1½ in. Couplings, Copper

School Line:

- 300 ft. 1½ in. Hard Copper Tubing
- 2 1½ in. x 1½ in. Male Adapters
- 17 1½ in. Copper Couplings
- 1 lb. Solder

Report of the Trust Funds of the Town of Carroll on January 1st, 1950 as of December 31.

| Date of Creation | Purpose of Creation | How Invested | Amount of Principal | Rate of Interest | Bal. of Interest on hand at beginning of year | Income during year | Bal. of Income on hand at end of year |
|------------------|----------------------------------|-----------------------|---------------------|------------------|---|--------------------|---------------------------------------|
| Jan. 5, 1924 | John A. Viall, c/o cem. lot | Whitefield Svgs. Bank | \$106.11 | 1½% | \$21.00 | \$1.91 | \$22.91 |
| March 26, 1925 | Ebenezer Glines, c/o cem. lot | Whitefield Svgs. Bank | 100. | 1½% | 15.92 | 1.71 | 17.63 |
| May 24, 1927 | Celia Glines, c/o cem. lot | Whitefield Svgs. Bank | 100. | 1½% | 11.77 | 1.65 | 13.42 |
| Sept. 14, 1927 | Ellen Flynn, c/o cem. lot | Whitefield Svgs. Bank | 300. | 1½% | 17.42 | 4.75 | 22.17 |
| Sept. 16, 1939 | John Hunt, c/o cem. lot | Whitefield Svgs. Bank | 100. | 1½% | 10.40 | 1.64 | 12.04 |
| March 5, 1941 | B Idic & MacMillan, c/o cem. lot | Whitefield Svgs. Bank | 200. | 1½% | 18.15 | 3.26 | 21.41 |
| Oct. 10, 1945 | G. A. Straw, c/o cem. lot | Whitefield Svgs. Bank | 100. | 1½% | 4.03 | 1.56 | 5.59 |

This is to certify that the information in this report is complete and correct to the best of our knowledge and belief.

ALICE M. THOMPSON,
ENNIE B. SHORES,
GEORGE E. TEMPLE,
Trustees,

REPORT
OF AN AUDIT AND EXAMINATION
OF THE ACCOUNTS
OF THE

Town of Carroll

FOR THE FISCAL YEAR ENDED DECEMBER 31, 1949

MADE BY
THE DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

FEBRUARY 9 & 10, 1950

ANNUAL REPORT

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION Concord, New Hampshire

February 17, 1950

Board of Selectmen
Carroll, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Carroll for the fiscal year ended December 31, 1949, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the audit and examination were the accounts of the Board of Selectmen, Tax Collector, Town Clerk, Trustees of Trust Funds and the Water Department.

Financial Statements

Comparative Balance Sheets—Dec. 31, 1948-Dec. 31, 1949:
(Exhibit A)

Comparative Balance Sheets as of December 31, 1948 and December 31, 1949, are presented in Exhibit A. As indicated therein the Net Debt decreased by \$3,515.45 during the year 1949.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein.

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1949, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net revenue surplus of \$1,548.06, plus a net unexpended balance of appropriations of \$1,431.67, resulted in a net budget surplus of \$2,979.73.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1949, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of December 31, 1949, is indicated in Exhibit F.

TOWN OF CARROLL

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

General Comments

Revised Balance Sheet—December 31, 1948: (Exhibit A)

It will be noted that the town balance sheet of December 31, 1948, has been revised so that the Net Debt as of that date is shown as \$7,225.80, rather than \$3,285.29 as originally reported. The increase in Net Debt, amounting to \$3,940.51 occasioned by this revision, resulted from the following changes:

Decrease of Assets:

| | |
|---|------------|
| Inventory Water Department Pipe & Tools | \$2,295.51 |
| Accounts Receivable—Due from State of New Hampshire—Reimbursement a/c State & Federal Lands | 1,600.00 |
| (1949 Estimated Income Not an Asset on December 31, 1948) | |

Increase of Liabilities:

| | |
|--|------------|
| Increase in Unexpended Balances of Appropriations | 45.00 |
| | <hr/> |
| | \$3,940.51 |

Notes Outstanding:

The notes outstanding on December 31, 1949, in the amount of \$6,000.00, held by the Whitefield Savings Bank and Trust Company, are reported as Temporary Loans in Anticipation of Taxes. Inasmuch as the original loan of \$10,000.00 was made for the purpose of repairs and reconstruction of the water lines, it is recommended that the balance of \$6,000.00 be refunded by the issuance of serial notes.

Town Officers' Expenses:

Detailed statements itemizing mileage, meals and other items of expense of town officers, should be attached to vouchers issued in payment thereof.

ANNUAL REPORT

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Carroll for their assistance during the course of the audit.

Yours very truly,
HAROLD G. FOWLER,
Director
Division of Municipal Accounting
State Tax Commission

KENNETH L. COWAN,
Auditor
JOHN T. FLANDERS,
Accountant

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION Concord, New Hampshire

February 17, 1950

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Carroll for the fiscal year ended December 31, 1949. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the fiscal year ended December 31, 1949.

Respectfully submitted,
HAROLD G. FOWLER,
Director
Division of Municipal Accounting
State Tax Commission

KENNETH L. COWAN,
Auditor.
JOHN T. FLANDERS,
Accountant.

TOWN OF CARROLL

INDEX

Exhibits:

- A—Comparative Balance Sheets -- December 31, 1948 and 1949
- B—Analysis of Change in Financial Condition
- C—Comparative Statement of Appropriations and Expenditures
- D—Comparative Statement of Estimated and Actual Revenues
- E—Classified Summary of Receipts and Expenditures
- F—Summary of Receipts and Expenditures and Proof of Treasurer's Balance
- G—Summary of Warrant—Levy of 1949
- H—Summary of Warrant—Levy of 1948
- I—Summary of Town Clerk's Accounts
- J—Summary of Receipts and Expenditures—Water Department—and Proof of Treasurer's Balance
- K—Summary of Trust Funds -- Principal and Income
- L—Town Officers' Bonds

EXHIBIT A
TOWN OF CARROLL
COMPARATIVE BALANCE SHEETS
 As of December 31, 1948 and 1949

| | December 31, 1948 (As Revised) | | December 31, 1949 | |
|-----------------------------------|-----------------------------------|--------------|-------------------|--------------|
| Assets | | | | |
| Cash: | | | | |
| Treasurer | \$ 10,837.82 | \$ 10,865.91 | | |
| Tax Collector | | 809.07 | | \$ 11,674.98 |
| | | | | |
| Accounts Due Town: | | | | |
| State of New Hampshire — Bounties | \$ 66.00 | \$ 9.50 | | |
| Reimbursement a/c Town Poor | | 543.44 | | 552.94 |
| | | | | |
| Uncollected Taxes: | | | | |
| Current Year's Levy | | 337.02 | | 2,423.30 |
| | | | | |
| Total Assets | | \$ 11,240.84 | | \$ 14,651.22 |
| Net Debt | | 7,225.80 | | 3,710.35 |
| | | | | |
| Total Assets and Net Debt | | \$ 18,466.64 | | \$ 18,361.57 |

EXHIBIT A
TOWN OF CARROLL
COMPARATIVE BALANCE SHEETS
As of December 31, 1948 and 1949

| | December 31, 1948 (As Revised) | | December 31, 1949 |
|---|-----------------------------------|---------------------|---------------------|
| Liabilities | | | |
| Accounts Owed by Town: | | | |
| Tax Collector's Salary | | \$ 50.00 | \$ 50.00 |
| Town Clerk's Excess Remittance | | | 7.72 |
| Due School District: | | | |
| a/c Current Appropriation | \$ 8,114.76 | | \$ 11,874.35 |
| a/c Dog Licenses | 56.88 | | 54.50 |
| | | 8,171.64 | 11,928.85 |
| Unexpended Balances of Appropriations: | | | |
| Honor Roll | | | \$ 250.00 |
| Library | \$ 125.00 | | 125.00 |
| Town Hall | 120.00 | | |
| | | 245.00 | 375.00 |
| Whitefield Savings Bank & Trust Company: | | | |
| Tax Anticipation Note Payable | | 10,000.00 | 6,000.00 |
| | | | |
| Total Liabilities | | <u>\$ 18,466.64</u> | <u>\$ 18,361.57</u> |

ANNUAL REPORT

EXHIBIT B

TOWN OF CARROLL

Analysis of Change in Financial Condition

Fiscal Year Ended December 31, 1949

| | |
|----------------------------|------------|
| Net Debt—December 31, 1948 | \$7,225.80 |
| Net Debt—December 31, 1949 | 3,710.35 |

| | |
|----------------------|-------------------|
| Decrease in Net Debt | <u>\$3,515.45</u> |
|----------------------|-------------------|

Factors Effecting Reduction in Net Debt

Decreases in Net Debt:

| | |
|--|---------------|
| Net Budget Surplus | \$2,979.73 |
| Anticipated Reimbursement on Town Poor Acct. | <u>543.44</u> |

\$3,523.17

Less: Town Clerk's Excess Remittance a/c
Motor Vehicle Permits

7.72

| | |
|--------------|--------------------------|
| Net Decrease | <u><u>\$3,515.45</u></u> |
|--------------|--------------------------|

EXHIBIT C
TOWN OF CARROLL
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ended December 31, 1949

| | Appro. | Receipts & Reimburs. *Carried from 1948 | Total Amount Available | Expend. | Unexpend. | Balances Overdraft | Carried to 1950 Liabilities * Assets |
|--|-------------|---|------------------------------|-------------|-----------|-----------------------|---|
| General Government: | | | | | | | |
| Town Officers' Salaries | \$ 1,500.00 | *\$ 50.00 | \$ 1,550.00 | \$ 1,380.00 | \$ 120.00 | \$ 355.52 | \$ 50.00 |
| Town Officers' Expenses | 500.00 | | 500.00 | 855.52 | | | |
| Election & Registration | 200.00 | | 200.00 | 179.00 | 21.00 | | |
| Town Hall & Buildings | 750.00 | * 120.00 | 870.00 | 561.52 | 308.48 | | |
| Protection of Persons and Property: | | | | | | | |
| Police Dept. | 175.00 | | 175.00 | 175.00 | | | |
| Fire Dept. | 1,000.00 | | 1,000.00 | 414.96 | 585.04 | | |
| Bounties | | | | 9.50 | | | * 9.50 |
| Health | | | | | | | |
| Town Dump | 600.00 | | 600.00 | 743.39 | | 143.39 | |
| Vital Statistics | 10.00 | | 10.00 | 11.00 | | 1.00 | |
| Highways and Bridges: | | | | | | | |
| Town Maintenance: | | | | | | | |

EXHIBIT C (continued)
TOWN OF CARROLL
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ended December 31, 1949

| | Appro. | Receipts & Reimburs. *Carried from 1948 | Total Amount Available | Expend. | Unexpend. | Balances Overdraft | Carried to 1950 Liabilities * Assets |
|-----------------------------|----------|---|------------------------------|-----------|-----------|-----------------------|---|
| Summer & Winter | 2,250.00 | | 2,250.00 | 1,705.00 | 545.00 | | |
| General Expenses of | | | | | | | |
| Highway Dept. | 400.00 | | 400.00 | 579.86 | | 179.86 | |
| Street Lighting | 3,000.00 | | 3,000.00 | 2,918.00 | 82.00 | | |
| Town Road Aid | 65.70 | | 65.70 | 253.70 | | 188.00 | |
| Town Charges: | | | | | | | |
| Town Poor | | | | 663.44) | | | |
| Old Age Assistance | 1,500.00 | | 1,500.00 | 1,380.01) | | | |
| Libraries | 300.00 | * 125.00 | 425.00 | 285.00 | 15.00 | 543.45 | 125.00 |
| Patriotic Purposes: | | | | | | | |
| Memorial Day & Honor | | | | | | | |
| Roll | 300.00 | | 300.00 | 48.82 | 1.18 | | 250.00 |
| Public Service Enterprises: | | | | | | | |
| Water Dept. | 1,100.00 | | 1,100.00 | 700.00 | 400.00 | | |
| Cemeteries | 300.00 | | 300.00 | 288.50 | 11.50 | | |

| | | | | | |
|--|-------------|----------------|-------------|-------------|--------------|
| Unclassified: | | | | | |
| Damages and Legal Expenses | 200.00 | | 200.00 | 630.38 | 430.38 |
| Advertising & Regional Association | 282.10 | | 282.10 | 180.46 | 101.64 |
| Insurance | 250.00 | | 250.00 | 275.31 | 25.31 |
| Auto Permit Fees | 110.00 | | 110.00 | 140.50 | 30.50 |
| Refund on Motor Vehicle Permits | | | | 2.73 | 2.73 |
| Temporary Loans | 4,000.00 | | 14,000.00 | 8,000.00 | 6,000.00 |
| Temporary Loans | * 10,000.00 | | | | |
| Interest | 350.00 | | 350.00 | 372.33 | 22.33 |
| Overlay & Abatements | 173.65 | | 173.65 | 27.25 | 146.40 |
| Payments to Other Governmental Divisions: | | | | | |
| County Tax | 8,781.13 | | 8,781.13 | 8,781.13 | |
| School Tax | 26,874.37 | * 8,114.76 | 34,989.13 | 23,114.78 | 11,874.35 |
| Dog Licenses | 90.00 | | 146.88 | 56.88 | |
| Dog Licenses | * 56.88 | | | | |
| Less: Damage by dogs | | | | 35.50 | 54.50 |
| New Construction & Improvements: | | | | | |
| Sidewalk Construction | 500.00 | | 500.00 | 483.10 | 16.90 |
| Deficiency Appro. | 1,000.00 | | 1,000.00 | | 1,000.00 |
| <hr/> | | | | | |
| | \$52,471.95 | \$ 4,090.00 | \$75,028.59 | \$55,252.57 | \$ 1,922.47 |
| | | * \$ 18,466.64 | | \$ 3,354.14 | \$ 18,353.85 |
| | | | | | * \$ 9.50 |

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EXHIBIT D

TOWN OF CARROLL

Comparative Statement of Estimated and Actual Revenues Fiscal Year Ended December 31, 1949

| | Estimated | Actual | Excess |
|---------------------------|-------------|-------------|-------------|
| Interest & Dividend Tax | \$ 310.00 | \$ 310.10 | \$.10 |
| Railroad Tax | 1,300.00 | 1,364.18 | 64.18 |
| Savings Bank Tax | 200.00 | 163.69 | * |
| Reimbursement, State and | | | |
| Federal Lands | 1,200.00 | 1,297.44 | 97.44 |
| Motor Vehicle Permit Fees | 1,300.00 | 2,216.98 | 916.98 |
| Rent of Town Property | 150.00 | 150.00 | |
| Pipe and Fittings Sold | | 473.29 | 473.29 |
| Interest on Taxes | | 3.20 | 3.20 |
| Added Taxes | | 29.18 | 29.18 |
| | <hr/> | <hr/> | <hr/> |
| | \$ 4,460.00 | \$ 6,008.06 | \$ 1,584.37 |

* Deficit of \$36.31

Budget Summary

| | |
|---|-------------|
| Actual Revenues | \$ 6,008.06 |
| Estimated Revenues | 4,460.00 |
| | <hr/> |
| Net Revenue Surplus | \$ 1,548.06 |
| Unexpended Balances of Appropriations | \$ 3,354.14 |
| Overdraft of Appropriations | 1,922.47 |
| | <hr/> |
| Net Unexpended Balance of Appropriations | 1,431.67 |
| | <hr/> |
| Net Budget Surplus | \$ 2,979.73 |

EXHIBIT E

TOWN OF CARROLL

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1949

Receipts

From Local Taxes:

Levy of 1949:

| | |
|----------------|-------------|
| Property Taxes | \$44,422.91 |
|----------------|-------------|

TOWN OF CARROLL

| | | |
|--|-------------|-------------|
| Poll Taxes | 358.00 | |
| National Bank Stock Tax | .60 | |
| | <hr/> | \$44,781.51 |
| Levy of 1948: | | |
| Property Taxes | \$ 326.22 | |
| Poll Taxes | 8.00 | |
| | <hr/> | 334.22 |
| Interest | | 6.00 |
| | | <hr/> |
| | | \$45,121.73 |
| From State of New Hampshire: | | |
| State and Federal Forest | \$ 781.63 | |
| National Forest Reserve | 515.81 | |
| Bounties | 66.00 | |
| Savings Bank Tax | 163.69 | |
| Interest and Dividend Tax | 310.10 | |
| Railroad Tax | 1,364.18 | |
| | <hr/> | 3,201.41 |
| Local Sources Except Taxes: | | |
| Dog Licenses | \$ 90.00 | |
| Rent of Town Property | 150.00 | |
| Registration of Motor Vehicles | 2,216.98 | |
| Water Pipe and Fittings Sold | 473.29 | |
| | <hr/> | 2,930.27 |
| | | <hr/> |
| Total Current Revenue | | \$51,253.41 |
| Other Than Current Revenue: | | |
| Temporary Loans | | 4,000.00 |
| | | <hr/> |
| Total Receipts from All Sources | | \$55,253.41 |
| Cash on Hand—December 31, 1948 | | 10,837.82 |
| | | <hr/> |
| Grand Total | | \$66,091.23 |
| Expenditures | | |
| General Government: | | |
| Town Officers' Salaries | \$ 1,380.00 | |
| Town Officers' Expenses | 855.52 | |
| Motor Vehicle Permit Fees | 140.50 | |
| Election and Registration | 179.00 | |
| Town Hall and Other Buildings | 561.52 | |
| | <hr/> | \$ 3,116.54 |

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Protection of Persons & Property:

| | | |
|----------------|-----------|--------|
| Police | \$ 175.00 | |
| Fire | 414.96 | |
| Bounties | 9.50 | |
| Damage by Dogs | 35.50 | |
| | <hr/> | 634.96 |

Health:

| | | |
|------------------|-----------|--------|
| Town Dump | \$ 743.39 | |
| Vital Statistics | 11.00 | |
| | <hr/> | 754.39 |

Highways & Bridges:

| | | |
|-----------------------------|-----------|----------|
| Town Maintenance—Summer | \$ 508.40 | |
| Town Maintenance—Winter | 1,196.60 | |
| Town Road Aid | 253.70 | |
| Street Lighting | 2,918.00 | |
| General Expenses of Highway | 579.86 | |
| | <hr/> | 5,456.56 |
| | | 285.00 |

Libraries

Public Welfare:

| | | |
|--------------------|-------------|----------|
| Old Age Assistance | \$ 1,380.01 | |
| Town Poor | 663.44 | |
| | <hr/> | 2,043.45 |

Patriotic Purposes:

| | | |
|--------------|--|-------|
| Memorial Day | | 48.82 |
|--------------|--|-------|

Public Service Enterprises:

| | | |
|------------------|-----------|--------|
| Water Department | \$ 700.00 | |
| Cemeteries | 288.50 | |
| | <hr/> | 988.50 |

Unclassified:

| | | |
|--------------------------------------|-----------|----------|
| Damages & Legal Expenses | \$ 630.88 | |
| Insurance | 275.31 | |
| Refund on Motor Vehicle Permits | 2.73 | |
| Advertising and Regional Association | 180.46 | |
| | <hr/> | 1,088.88 |

Indebtedness Payments:

| | | |
|-----------------------------|-------------|--------|
| Temporary Loans | \$ 8,000.00 | |
| Interest -- Temporary Loans | | 372.33 |

New Construction and Improvements:

| | | |
|-----------------------|--|--------|
| Sidewalk Construction | | 483.10 |
|-----------------------|--|--------|

Payments to Other Governmental Divisions:

| | | |
|------------|-------------|--|
| County Tax | \$ 8,781.13 | |
|------------|-------------|--|

School Districts:

| | |
|-----------------------|-------------|
| 1948-49 Appropriation | \$ 8,114.76 |
| 1949-50 Appropriation | 15,000.02 |

TOWN OF CARROLL

| | | |
|-------------------------------------|-------|-------------|
| Dog Licenses | 56.88 | |
| | <hr/> | 23,171.00 |
| | | <hr/> |
| | | 31,952.79 |
| Total Expenditures for All Purposes | | \$55,225.32 |
| Cash on Hand -- December 31, 1949 | | 10,865.91 |
| | | <hr/> |
| Grand Total | | \$66,091.23 |

EXHIBIT F

Summary of Receipts and Expenditures and Proof of

Treasurer's Balance

Fiscal Year Ended December 31, 1949

| | |
|---------------------------|-------------|
| Balance—December 31, 1948 | \$10,837.82 |
| Receipts During Year | 55,253.41 |
| | <hr/> |
| | \$66,091.23 |
| Expenditures During Year | 55,225.32 |
| | <hr/> |
| Balance—December 31, 1949 | \$10,865.91 |
| | <hr/> <hr/> |

Proof of Treasurer's Balance

| | |
|----------------------------------|-------------|
| Balance—December 31, 1949—As Per | |
| Statement of Depository Bank | \$12,381.93 |
| Less: Outstanding Checks | 2,007.12 |
| | <hr/> |
| | \$10,374.81 |
| Add: Deposit—January 4, 1950 | 491.10 |
| | <hr/> |
| | \$10,865.91 |
| | <hr/> <hr/> |

EXHIBIT G

TOWN OF CARROLL

Summary of Tax Warrant—Levy of 1949

Fiscal Year Ended December 31, 1949

| Debits | Total | Property | Polls |
|--------------------------|----------------|-------------|-------------|
| Taxes Committed to Coll. | \$48,011.95(a) | \$47,615.95 | \$396.00 |
| Added Taxes | 29.18 | 5.18 | 24.00 |
| | | <hr/> | <hr/> |
| | \$48,041.13 | \$47,621.13 | \$420.00 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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Credits

Remittances to Treasurer:

| | | | |
|------------------------|--------------------|--------------------|-----------------|
| a/c Prop. & Poll Taxes | \$44,781.51 | \$44,423.51 | \$358.00 |
| By Abatements | 27.25 | 17.25 | 10.00 |
| Uncollected Taxes— | | | |
| December 31, 1949 | 2,423.30 | 2,375.30 | 48.00 |
| Cash on Hand | 809.07(b) | 805.07 | 4.00 |
| | <u>\$48,041.13</u> | <u>\$47,621.13</u> | <u>\$420.00</u> |

(a)—Includes 60c National Bank Stock Tax

(b)—Includes \$807.75 Deposited in January

EXHIBIT H

TOWN OF CARROLL

Summary of Warrant—Levy of 1948

Fiscal Year Ended December 31, 1949

| Debits | Total | Property | Polls | Int. |
|---|-----------------|-----------------|---------------|---------------|
| Uncollected Taxes—Dec. 31, 1948 (as per Town Report) | \$337.02 | \$326.22 | \$8.00 | \$2.80 |
| Interest Collected | 3.20 | | | 3.20 |
| | <u>\$340.22</u> | <u>\$326.22</u> | <u>\$8.00</u> | <u>\$6.00</u> |

Credits

| | | | | |
|--------------------------|-----------------|-----------------|---------------|---------------|
| Remittances to Treasurer | <u>\$340.22</u> | <u>\$326.22</u> | <u>\$8.00</u> | <u>\$6.00</u> |
|--------------------------|-----------------|-----------------|---------------|---------------|

EXHIBIT I

TOWN OF CARROLL

Summary of Town Clerk's Accounts

Fiscal Year Ended December 31, 1949

Debits

Motor Vehicle Permits Issued:

| | | |
|-------------------------|-------------------|------------|
| 1948—No. 202652-2026562 | \$ 12.19 | |
| 1949—No. 19251-19450) | | |
| No. 198901-198950) | | |
| No. 203901-203928) | 2,197.07 | |
| | <u> </u> | \$2,209.26 |

Dog Licenses Issued:

| | |
|----------------------|----------|
| 28 Males at \$2.00 | \$ 56.00 |
| 12 Females at \$2.00 | 24.00 |

TOWN OF CARROLL

| | | |
|---|------------|------------|
| 2 Females at \$5.00 | 10.00 | |
| | <hr/> | 90.00 |
| | | <hr/> |
| | | \$2,299.26 |
| | | <hr/> |
| Credits | | |
| Remittances to Treasurer: | | |
| a/c Motor Vehicle Permits | \$2,216.98 | |
| a/c Dog Licenses | 90.00 | |
| | <hr/> | \$2,306.98 |
| Less: Excess Remittances to Treasurer— | | |
| a/c Motor Vehicle Permits | | 7.72 |
| | | <hr/> |
| | | \$2,299.26 |
| | | <hr/> |

EXHIBIT J

TOWN OF CARROLL

Summary of Water Department Receipts and Expenditures and Proof of Treasurer's Balance Fiscal Year Ended December 31, 1949

| | | |
|------------------------------------|------------|------------|
| Balance—December 31, 1948 | | \$ 351.48 |
| Receipts: | | |
| Town of Carroll | \$ 700.00 | |
| Water Rent | 2,032.65 | |
| | <hr/> | 2,732.65 |
| | | <hr/> |
| | | \$3,084.13 |
| Expenditures: | | |
| Labor and Trucking | \$1,519.36 | |
| Supplies and Equipment | 374.92 | |
| Officers Bonds | 20.00 | |
| Lancaster Fire Department--Hydrant | 12.15 | |
| Postage | 5.26 | |
| Bank Service Charges | 3.84 | |
| | <hr/> | 1,935.53 |
| | | <hr/> |
| Balance—December 31, 1949 | | \$1,148.60 |
| | | <hr/> |

Proof of Treasurer's Balance

| | | |
|---|---------------|---------------|
| Balance—Whitefield Savings Bank and Trust Co. | | \$1,237.10 |
| Less: Outstanding Checks | Number | Amount |
| | 1169 | \$ 4.00 |
| | 1173 | 11.00 |

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| | | | |
|-------------------------|------|-------|-------------------------|
| | 1180 | 58.50 | |
| | 1182 | 15.00 | |
| | | <hr/> | 88.50 |
| Reconciled Bank Balance | | | <hr/> <u>\$1,148.60</u> |

EXHIBIT K

TOWN OF CARROLL

Statement of Cemetery Trust Funds -- Principal and Interest Fiscal Year Ended December 31, 1949

| | Principal | Income | Total |
|---------------------------|------------|----------|------------|
| Balance—December 31, 1948 | \$1,106.11 | \$ 98.69 | \$1,204.80 |
| Income During Year | | 16.48 | 16.48 |
| | | <hr/> | |
| Balance—December 31, 1949 | \$1,106.11 | \$115.17 | \$1,221.28 |

Investment

| | |
|---|------------|
| Whitefield Savings Bank and Trust Company | \$1,221.28 |
|---|------------|

EXHIBIT L

TOWN OF CARROLL

Town Officers Surety Bonds 1949

| | Bond No. | Amt. | Term Beginning |
|------------------------------|-----------|---------|-------------------|
| Tax Collector: | | | |
| Wallace H. Shores | | | |
| The Fidelity & Casualty Co. | 2252248 | \$6,500 | Mar. 8, '49 |
| Town Clerk: | | | |
| George E. Temple | | | |
| Hart. Accid. & Indemnity Co. | 2360474-A | \$ 500 | Mar. 8, '49 |
| Town Treasurer: | | | |
| George E. Temple | | | |
| Hart. Accid. & Indemnity Co. | 2360475-A | \$6,500 | Mar. 8, '49 |
| Road Agent: | | | |
| Charles Lennon | | | |
| Hart. Accid. & Indemnity Co. | 2360510-A | \$ 500 | Mar. 8, '49 |

